

INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE
ALCOHOL AND TOBACCO TAX DIVISION



WASHINGTON 25, D. C.

Industry Circular No. 60-40

October 17, 1960

WITHDRAWAL PERMITS - SPECIALLY DENATURED SPIRITS

To proprietors of distilled spirits plants, dealers in specially denatured spirits, and others concerned:

This industry circular is to remind you that many permits authorizing the withdrawal of specially denatured spirits will expire October 31, 1960.

In the transitional period following the effective date of the provisions of Public Law 85-859 relating to industrial withdrawal permits, provision was made for withdrawal permits for specially denatured spirits in interim regulations (26 CFR Part 170) which have now been replaced by regulations in 26 CFR Part 211. Many dealers and users are now procuring specially denatured spirits under withdrawal permits which were issued pursuant to 26 CFR Part 170 and which will terminate on October 31, 1960.

You are reminded that withdrawal permits on Forms 1477 and 1485 which bear an effective date of June 30, 1960, or earlier, will not be valid after October 31, 1960, and you should make no shipments under such permits.

Inquiries concerning this industry circular should refer to its number and should be addressed to your assistant regional commissioner (alcohol and tobacco tax).

A handwritten signature in cursive script, reading "Dwight E. Avis".

Dwight E. Avis
Director, Alcohol and Tobacco Tax Division